

CHAPTER 840  
Business, Professional and Occupational License Tax

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840.13 DECLARATION REQUIRED; EXEMPTIONS; FEE.

(a) Filing of Declaration. Every person engaged in a business, profession, trade or occupation must file a declaration of gross receipts with the Commissioner of the Revenue annually, regardless of an exemption from the payment of a license tax or fee.

(b) Exemption From Payment of Tax.

- (1) All new businesses locating to the County, except for businesses classified under Section 840.14(e), shall be exempt from the payment of a license tax during the first calendar year they are engaged in that business.
- (2) All home-based businesses with gross receipts of less than four thousand dollars and one cent (\$4,000.01) shall be exempt from the payment of a license tax.
- (3) All persons engaged in a business, profession, trade or occupation subject to licensure, whose gross receipts are less than two hundred thousand dollars (\$200,000), shall be exempt from the payment of a license tax.

(c) Fee. Every person engaged in a business, profession, trade or occupation subject to licensure under this chapter shall be assessed and required to pay annually a fee in the amount of thirty dollars (\$30.00) for the issuance of such license.

- (1) All home-based businesses with gross receipts of less than four thousand and one cent (\$4,000.01) shall be exempt from the payment of the fee for issuance of the license.
- (2) All persons engaged in a business, profession, trade or occupation subject to licensure, whose gross receipts are more than two hundred thousand dollars (\$200,000), shall be exempt from the payment of the fee for issuance of the license.

- (3) Itinerant Merchants or Peddlers. In lieu of the license fee assessed in subparagraph (c), above, and notwithstanding the limitations of subparagraph (c)(2), above, any person who carries from place to place any goods, wares or merchandise and offers to sell or barter the same, or actually sells or barter the same (a "peddler") or any person who does or transacts any temporary or transient business in the County, for the purpose of carrying on such business, and occupies any location for a period of less than one year (an "itinerant merchant"), shall pay to the County a specific license fee of five hundred dollars (\$500.00) per year. The license shall be a personal privilege and shall not be transferable, nor shall there be any abatement of the fee upon such license by reason of the fact that the person so licensed has exercised such license for any period of time less than that for which it was granted. The license shall, at all times, be kept publicly displayed by the licensee on his or her business premises.

FEES PAYABLE ACCORDING TO GROSS RECEIPTS

Gross Receipts or Purchases (At Least)	Gross Receipts or Purchases Not More Than	License Fee Payable
\$ 0	\$4,000.00	\$ 0
\$ 4,000.01	\$200,000.00	\$ 30.00
\$200,000.01		\$ 0

840.14 CALCULATION OF TAX.

In addition to the fee specified in Section 840.13(c), any person engaged in a business, profession, trade or occupation with gross receipts of more than two hundred thousand dollars (\$200,000) shall be assessed and required to pay annually a license tax on gross receipts or a flat tax at the rate established for the particular enterprise as set forth below:

- (a) Amusements. Every person conducting or engaging in any amusement occupation, business or trade, defined as any entertainment show, event or sport for which a price or fee is charged for admission or participation, shall pay for the privilege an annual license tax of twenty-one cents (21¢) per one hundred dollars (\$100.00) of gross receipts.

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- ~~(h) Itinerant Merchants or Peddlers. Any person who does or transacts any temporary or transient business in the County, for the purpose of carrying on such business, and occupies any location for a period of less than one year, shall pay to the County a specific license tax of five hundred dollars (\$500.00) per year. The license shall be a personal privilege and shall not be transferable, nor shall there be any abatement of the tax upon such license by reason of the fact that the person so licensed has exercised such license for any period of time less than that for which it was granted. The license shall, at all times, be kept publicly displayed by the licensee on his or her business premises.~~

- (i) Money Lenders. Every person who or which operates under the laws regulating money lending occupations shall pay for the privilege an annual license tax of sixteen cents (16¢) per one hundred dollars (\$100.00) of gross receipts. The license tax on a savings and loan association shall be fifty dollars (\$50.00).

[re-letter succeeding paragraphs accordingly]

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